



Vermont Department of Taxes
133 State Street
Montpelier, Vermont 05633-1401 (802) 828-5723



* 0 8 4 1 4 1 1 9 9 *

2008 VERMONT Corporate Estimated Tax Payment Voucher

PAYMENTS CANNOT BE PROCESSED WITHOUT THESE ENTRIES

Enter information for Principal
VT Corporation per VT Reg.
§1.5862(d)-10

VERMONT
BUSINESS
ACCOUNT
NUMBER (# # # # # X X)

FEDERAL
ID
NUMBER

CALENDAR
YEAR OR
FISCAL YEAR
ENDING (y y y y m m)

PRINT OR TYPE COMPLETE NAME AND ADDRESS BELOW

The due date for this voucher and estimated tax payment is the fifteenth day of the fourth, sixth, ninth, or twelfth month for calendar year and fiscal year filers. If the fifteenth day of a month falls on a weekend or holiday, the due date is the next business day.

AMOUNT OF PAYMENT BEING REMITTED WITH THIS VOUCHER..... \$

MAIL THIS VOUCHER AND YOUR PAYMENT, ON OR BEFORE THE DUE DATE, TO THE ABOVE ADDRESS.

(Rev. 10/07) Form CO-414



Vermont Department of Taxes
133 State Street
Montpelier, Vermont 05633-1401 (802) 828-5723



* 0 8 4 1 4 1 1 9 9 *

2008 VERMONT Corporate Estimated Tax Payment Voucher

PAYMENTS CANNOT BE PROCESSED WITHOUT THESE ENTRIES

Enter information for Principal
VT Corporation per VT Reg.
§1.5862(d)-10

VERMONT
BUSINESS
ACCOUNT
NUMBER (# # # # # X X)

FEDERAL
ID
NUMBER

CALENDAR
YEAR OR
FISCAL YEAR
ENDING (y y y y m m)

PRINT OR TYPE COMPLETE NAME AND ADDRESS BELOW

The due date for this voucher and estimated tax payment is the fifteenth day of the fourth, sixth, ninth, or twelfth month for calendar year and fiscal year filers. If the fifteenth day of a month falls on a weekend or holiday, the due date is the next business day.

AMOUNT OF PAYMENT BEING REMITTED WITH THIS VOUCHER..... \$

MAIL THIS VOUCHER AND YOUR PAYMENT, ON OR BEFORE THE DUE DATE, TO THE ABOVE ADDRESS.

(Rev. 10/07) Form CO-414

INSTRUCTIONS FOR FILING VERMONT CORPORATE ESTIMATED TAX PAYMENTS

PAYMENT VOUCHERS MUST STATE THE CALENDAR YEAR OR FISCAL YEAR ENDING AND THE VERMONT BUSINESS ACCOUNT NUMBER (VBA#).

A corporation or the principal Vermont corporation as defined in VT Reg. 1.5862(d) - 10, in the case of a unitary-combined group, with an expected annual Vermont income tax liability greater than \$500 must file Form CO-414 and pay its estimated tax liability in four equal installments. As provided by 32 V.S.A. §5859, interest for underpayment may be assessed if the tax liability is underestimated or payments are late. The tax liability is not considered to be underestimated or late if:

- the estimated payments at least equal the amount which would be due by applying the current year's rates to the previous year's income, or
- the estimated payments are at least 80% of the current year's actual tax liability.

Form CO-414 vouchers and estimated tax payments are due on April 15th, June 15th, September 15th, and December 15th for calendar year filers. Fiscal year corporations should file on or before the fifteenth day of the fourth, sixth, ninth, and twelfth month following the start of the fiscal year. If the fifteenth day falls on a weekend or holiday, payment is due on the next business day. Exceptions are covered in 32 V.S.A. §§5857 and 5858.

For assistance, please call the Taxpayer Services Division of the Vermont Department of Taxes weekdays between 8:00 a.m. and 4:30 p.m. at (802) 828-5723.